

Company Name:

BCLHWA

Test Year End

DECEMBER



0000068625

RECEIVED

BALANCE SHEET

ORIGINAL

Acct. No.		BALANCE AT BEGINNING OF TEST YEAR	BALANCE AT END OF TEST YEAR
	2003 AUG -7 P 4:07		
	ASSETS		
	DOCUMENT CONTROL		
	CURRENT AND ACCRUED ASSETS		
131	Cash	\$ 6260	\$ 781
134	Working Funds		
135	Temporary Cash Investments		
141	Customer Accounts Receivable		
146	Notes/Receivables from Associated Companies		
151	Plant Material and Supplies		
162	Prepayments		
174	Miscellaneous Current and Accrued Assets		
	TOTAL CURRENT AND ACCRUED ASSETS	\$ 6260	\$ 781
	FIXED ASSETS		
101	Utility Plant in Service	\$ 15716	\$ 15716 *
103	Property Held for Future Use		
105	Construction Work in Progress		
108	Accumulated Depreciation - Utility Plant ("AD-UP")	5685	(\$ 7104)**
121	Non-Utility Property	468	921
122	Accumulated Depreciation - Non Utility ("AD-NU")	372	(\$ 588)
	TOTAL FIXED ASSETS	\$ 10127	\$ 8945
	TOTAL ASSETS	\$ 16387	\$ 9726

Note: Total Assets on this page should equal the sum of Total Liabilities and Total Capital on page 22. Also, numbers in parentheses should be subtracted. For example, Accounts 108 and 122 should be subtracted from Total Fixed Assets.

* Must equal page 15, original cost

** Must equal page 15, accumulated depreciation

Arizona Corporation Commission

DOCKETED

AUG 07 2003

DOCKETED BY

Company Name:

BCLHON

Test Year Ended:

DECEMBER 31, 2002

CALCULATION OF DEPRECIATION EXPENSE

Acct. No.	Description	Original Cost	Depreciation Percentage	Depreciation Expense
		Column A	Column B	Column C*
301	Organization			
302	Franchises			
303	Land & Land Rights		N/A	
304	Structures & Improvements	2673	.04	1072
307	Wells & Springs			
311	Pumping Equipment	1941	.1497	289
320	Water Treatment Equipment	6998	.05	2648
320.1	Water Treatment Plants			
320.2	Solution Chemical Feeders			
330	Distribution Reservoirs & Standpipes			
330.1	Storage Tanks			
330.2	Pressure Tanks			
331	Transmission & Distrib. Mains	144	.05	34
333	Services			
334	Meters & Meter Installations	3919	.05	2089
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant & Misc. Equipment			
340	Office Furniture & Equipment	35	.0822	34
340.1	Computers & Software	453	.3333	152
341	Transportation Equipment			
343	Tools, Shop & Garage Equip.	433	.1409	402
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant	37	.1497	
	TOTAL WATER PLANT	16637		7692

Note: Use Test Year ending balances for column 1, and approved depreciation rates from the prior rate case in column 2.

* Column C = Column A x Column B

Company Name: <u>BCL HOA</u>	Test Year Ended: <u>DECEMBER 31, 2002</u>
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UTILITY PLANT IN SERVICE

Acct No.	Description	Original Cost	Accumulated Depreciation	OCLD
		<i>Column A</i>	<i>Column B</i>	<i>Column C**</i>
301	Organization			
302	Franchises			
303	Land & Land Rights		N/A	
304	Structures & Improvements	2,673	1177	1496
307	Wells & Springs			
311	Pumping Equipment	1,941	1119	822
320	Water Treatment Equipment	6,998	2648	4350
320.1	Water Treatment Plants			
320.2	Solution Chemical Feeders			
330	Distribution Reservoirs & Standpipes			
330.1	Storage Tanks			
330.2	Pressure Tanks			
331	Transmission & Distrib. Mains	144	34	110
333	Services			
334	Meters & Meter Installations	3,919	2089	1830
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant & Misc. Equipment			
340	Office Furniture & Equipment	35	34	1
340.1	Computers & Software	457	152	305
341	Transportation Equipment			
343	Tools, Shop & Garage Equip.	433	402	31
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant	37	37	-0-
	TOTAL WATER PLANT	* 16,637	* 7692	8945

* Must be the same as the amount reported on page 20

**Column C = Column A - Column B